



January 31, 2006

Mr. David Curley
Procurement Manager
The Home Depot
Atlanta, GA

Re: Open Balance Refund Agreement

Dave:

This agreement confirms the arrangement between The Home Depot (THD) and B&O Manufacturing, Inc. (B&O) in regards to the refund of \$1,780,838.76 as represented by the THD payment of \$1,082,000 for THD purchase order # 9000522338 and the open balance of \$727,838.76 from THD purchase order # 9001007483.

Payments to THD will be based on THD's fiscal year, made on a quarterly basis and mailed to THD within twenty (20) days from the quarter close. The schedule below lists the THD quarter end and expected payment date from B&O.

April 30, 2006	May 20, 2006
July 31, 2006	August 20, 2006
October 31, 2006	November 20, 2006
January 31, 2007	February 20, 2007

The payment amount will be based on fifty percent (50%) of the payments received by B&O from THD for the representative quarter. An accounting of these payments as well as a copy of the remittance advices from THD will be included with the payment on a quarterly basis. (This will also be emailed to you in Excel format for your records).

By executing below THD & B&O agree to the above agreement and the quarterly refund payment schedule as detailed above.

B&O Manufacturing, Inc.
Michael J. Calleja
President

Date

1/31/06

The Home Depot
David J. Curley
VP - Procurement Manager

Date

2-1-06

